IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Mark Osborne Budd Applicants: Yasuhiro SASAKI, et al. Examiner:

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For: TRANSDUCER AND PORTABLE DEVICE

Confirmation No. 4078

Commissioner for Patents

P. O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE

Sir:

In response to the Office Action dated November 2, 2007, please amend the above application as follows:

CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being deposited with the United States Patent & Trademark Office via Electronic Filing through the United States Patent and Trademark Office e-business website, on February 4, 2008.

Dated: February 4, 2008